



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 17, 2019

Luca Giacometti  
Chairman and Chief Executive Officer  
Galileo Acquisition Corp.  
1049 Park Ave. 14A  
New York, NY 10028

**Re: Galileo Acquisition Corp.  
Draft Registration Statement on Form S-1  
Submitted August 23, 2019  
CIK No. 0001784851**

Dear Mr. Giacometti:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form S-1

General

1. Please supplementally provide us with copies of all written communications, as defined in Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf, present to potential investors in reliance on Section 5(d) of the Securities Act, whether or not they retain copies of the communications.

Luca Giacometti  
Galileo Acquisition Corp.  
September 17, 2019  
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You may contact James Giugliano at 202-551-3319 or Raj Rajan at 202-551-3388 if you have questions regarding comments on the financial statements and related matters. Please contact Ronald (Ron) Alper at 202-551-3329 or Pam Howell at 202-551-3357 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Stuart Neuhauser